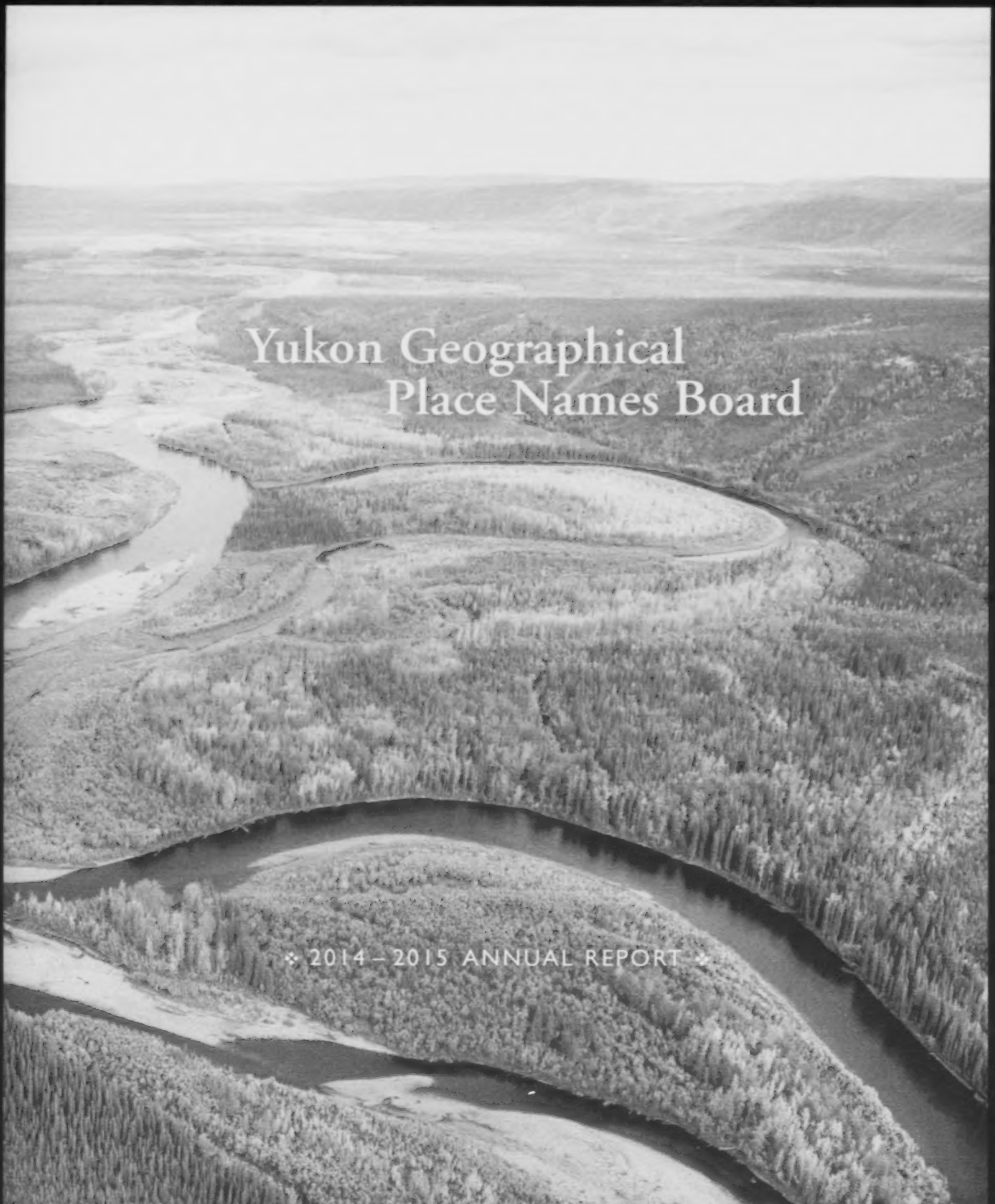


Yukon Geographical Place Names Board

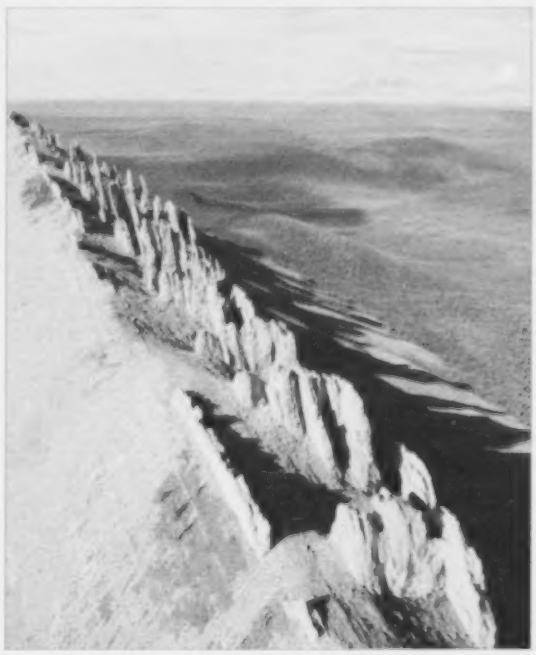
2014 – 2015 ANNUAL REPORT

The names of places reflect Yukon's diverse culture, history, and landscape. Names such as Aishihik, Kusuwa and Tuchitua are just a few of the native names found on a modern map of the Yukon. Yukon First Nations named rivers, mountains, lakes and landmarks long before the first non-native explorers and settlers arrived in the territory. Names such as Gyò Cho Chù (Big Salmon River) tell where animals and fish are plentiful. Other names, such as Thechàl Mān (Sekulman Lake), 'Stone Scraper for Hides' describe artifacts, people and events. Today's Yukon First Nations still remember these names and are working to record them for future generations.

Beginning in the nineteenth century, explorers, fur traders, and prospectors came to the Yukon to trade with native people, search for gold, and explore the vast landscape, giving their own names to the land. The Danish explorer Vitus Bering was the first non-native to name a geographical feature in northwest America. Bering had entered the newly formed navy of the Russian tsar Peter the Great and in 1724 was appointed to conduct an expedition to explore the water routes between Siberia and North America. In 1741, Bering named an island lying off the coast in the proximity of a very prominent mountain. He anchored near the island on St. Elias' feast day and named the island for the saint. The dominant mountain in question was, later in the eighteenth century, given the name of the island and Mount St. Elias became one of several peaks that define the border between Canada's Yukon and the American State of Alaska.

While Bering and explorers to follow gave names to geographical features without asking the local names for places, others, such as geologist George Dawson and the Yukon's first Commissioner, William Ogilvie, recorded many native names during their years in the Yukon, including the Yusezyu and Tatchun Rivers in central Yukon.

Many of the official names on the Yukon map today were given by non-native settlers who came to the Yukon during the Gold Rush period of the 1890s. In the area around Dawson City, Allgold, Bonanza, Eureka, and Nogold recall the successes and failures of the miners who came to the territory during the Klondike Gold Rush. Names such as Carcross (from Caribou Crossing), Fox Lake, and Eagle's Nest Bluff, testify to the richness of Yukon's wildlife resources. Other places, such as Five Finger Rapids on the Yukon River, Blackstone Mountain, and White River, were named for the shape, colour, and form of the land and water itself. One of the best known names of this type is Whitehorse, which took its name from the White Horse Rapids, whose foamy white crests reminded early prospectors of horses' manes. Another legend tells of a chief 's white horse drowning there.



(cover photo) Fishing Branch (Ni'iilii Njik) enters the Miner River (Ch'inèetsii Njik) from the left. The Whitestone River enters from the right in the far distance downstream.

(left) The junction of the Bell River (entering from left) and the Porcupine River, north Yukon. Located in traditional Gwich'in territory, Bell River is called Chii Vee Njik ('Grey Rocks River'), and the Porcupine is known as Ch'oodèenjik in the Gwich'in language.

(right) Rock formations on the north edge of the Ogilvie Mts, looking towards the Ogilvie River valley. Ogilvie River is known in Gwich'in as Gwazhàl Njik.

The Origin of the *Yukon Geographical Place Names Board*

In 1897, Canada established the *Geographic Board of Canada* whose mandate was to approve official place names across the country. Interestingly, one of the motivations for establishing this board came from events happening in the Yukon, from the discovery of gold in the Klondike. Today, the successor to this Board is known as the *Geographical Names Board of Canada* (GNBC) which until recently was referred to as the *Canadian Permanent Committee on Geographical Names* (CPCGN). The GNBC is made up of 23 members representing the provinces and territories, as well as federal departments that deal with surveying, mapping, translation, archives, parks, and native affairs.

In 1986, the responsibility for naming geographical features in the Yukon was transferred from the Department of Indian and Northern Affairs to the Government of Yukon, putting geographical naming in the hands of Yukon residents for the first time. As part of this transfer the Government of Yukon established the *Yukon Geographical Names Board* (YGNB) in 1987 to undertake the job of researching and approving geographical names.

In 1995, under the *Umbrella Final Agreement*, the *Yukon Geographical Names Board* was replaced by the *Yukon Geographical Place Names Board* (YGPNB).

The Board's Responsibilities

The *Yukon Geographical Place Names Board* (YGPNB) is constituted under the *Umbrella Final Agreement* (UFA), signed by the Council of Yukon First Nations (CYFN), the Yukon Government and the Government of Canada. The Board's primary function is to consider and recommend the naming or renaming of places or features located within the Yukon with special reference to Chapter 13, Section 11 of the UFA. The Board's mandate does not include the naming or renaming of features or sites within municipal boundaries or of transportation corridors (highways and bridges).

Board Members

The Board is comprised of six Yukoners who share a common interest in developing place name policies that address all Yukoners. Three members are nominated by the Yukon Government and three by the Council of Yukon First Nations, and all serve three-year terms.

Yukon Toponymist Garry Njootli works with Secretariat Matt Lemke at a recent YGPNB meeting.

Board member Ron Chambers with Gwich'in Elder Robert Bruce, Sr.

Yukon's Place Name Review Process

Initially, place name applications are submitted to the Yukon Government's *Heritage Resources Unit*, a component of the Cultural Services Branch within the Department of Tourism & Culture.

Once place name applications have been received by the Yukon Government, the Yukon Toponymist is assigned the task of establishing correct locations of proposed place name sites, ensuring that the correct spellings have been recorded on applications and verifying the reasons for place name requests. This helps to ensure that the proposed place name features are accurately located by latitude and longitude and that place names' meaning, spelling and cultural significance have been properly documented. Once the information provided on applications has been confirmed by Yukon Government staff, the applications are forwarded to the Board for review and consideration in the naming or renaming process. If the applications are considered to have merit, they are recommended to the Minister of Tourism & Culture for approval.

Processing place name applications in a timely manner is a priority of the Board. However, the speed with which place name applications are processed is dependent on a number of factors that include:

- completeness of the applications when initially submitted to the Heritage Resources Unit;
- whether the place name sites are on First Nation traditional or settlement lands, or on federal or territorial lands;
- whether the sites identified are located within parks;
- whether the locations of the sites have been accurately determined;
- whether the historical or cultural backgrounds have been given.

The status of individual place name applications is tracked by means of a *Geographical Place Names Application Process Flow Sheet* (see Figure 1 on page 13).

Umbrella Final Agreement direction to the Board

The *Umbrella Final Agreement* directs the Board in its review of place name applications as follows:

- Section 13.11.2: "When considering the naming or renaming of places or features located within the Traditional Territory of a Yukon First Nation, or when acting with a federal agency where joint jurisdiction over the naming of the place or feature exists, the *Yukon Geographical Place Names Board* shall consult with that Yukon First Nation or federal agency."
- Section 13.11.3: "A Yukon First Nation may name or rename places or geographical features on Settlement Land and such place names shall be deemed to be approved by the *Yukon Geographical Place Names Board*."
- Section 13.11.4: "Traditional aboriginal place names shall be included, to the extent practicable and in accordance with map production specifications of Canada, on revised maps of the National Topographic Series."

Yukon Toponymist Garry Njootli and YGPNB Co-chair Tracy Rispin prepare for the aerial photo shoot in August 2014

Member Profiles 2014-2015

CO-CHAIRS

› TRACY RISPIN, CO-CHAIR: Ms. Rispin was first appointed to the Board in 2007. She is a member of the Vuntut Gwitchin First Nation in Old Crow, where she currently serves as VGFN Director of Education. She is an accomplished producer of films with historical and cultural themes. She maintains a deep interest in the language and lifeways of the Gwich'in people and brings a wide range of knowledge and experience to her position on the Board.

› JOHN RITTER, CO-CHAIR: Mr. Ritter has served the Board for four consecutive terms. He is also founding Director of the Yukon Native Language Centre. As a linguist, he has worked with all Yukon languages and contributes to the spelling and pronunciation of native place names. Also crucial to the place name application process is his ability to provide the Board with translation services during the consultation periods held with First Nations elders.

MEMBERS

› MONTY ALFORD: Mr. Alford was a retired federal hydrographer who had lived in the Yukon for over 50 years. Mr. Alford was first appointed to the Board in 2003. With mountaineering as his avocation, he was familiar not only with the waterways of the Yukon but also with many of the mountain ranges. This extensive knowledge of Yukon geography was a great asset to the Board. Mr. Alford was the author of five books. He was a Member of the Order of Canada and a holder of the Queen's Medal.

› RON CHAMBERS: Mr. Chambers is of Southern Tutchone, Tlingit and Scottish ancestry. He was born and raised in the Kluane area but spent his high school years in Haines, Alaska, and northern California. After graduation, he pursued his artistic interests at SAIT in Calgary. He was a Park Warden in Jasper and Kluane parks for 22 years before retiring to start his own guiding business. Ron has been a member of many boards over the years and was Deputy Chief of Champagne and Aishihik First Nations. He currently sits on the Yukon Heritage Resources Board and Yukon River Salmon Subcommittee.

› BESSIE COOLEY: Ms. Cooley is a fluent speaker of the Tlingit language and served for many years as the Tlingit Language Instructor at the Teslin School. At Yukon College she completed the Certificate and Diploma Courses for Native Language Instructors, and earned both an Associate of Applied Science degree in Native Language Education and a Bachelor of Arts degree in Native Studies at the University of Alaska Fairbanks. In retirement Bessie continues to serve as a Tlingit language resource person and mentor in her home community of Teslin.

› POLLY THORP: Ms. Thorp was first appointed to the Board in 2004 and served to April 2014. She has lived in the north for more than 25 years, and she moved to Whitehorse in 2003. She has a degree in Native Studies from Trent University and a diploma from Yukon College. This education has helped her gain a solid understanding of northern cultures and issues. She brought to the Board a keen interest in Yukon and northern landscape, history and culture.

SUPPORT PERSONNEL

› DEANA LEMKE: Ms. Lemke was first contracted by the Board during the 2006-2007 fiscal year to provide administrative and secretariat support for its activities. She is the proprietor of Beyond Words Business Services and has extensive experience in board functioning and financial management.

› GARRY NJOOTLI: Mr. Njootli was appointed Yukon Toponymist in 2003. He is responsible for reviewing place-name submissions sent to the Government of Yukon's Heritage Resources Unit. He ensures they are complete and meet basic criteria before being forwarded to the Yukon Geographical Place Names Board for consideration. He also serves as a non-voting member of the Board. Mr. Njootli is a member of the Vuntut Gwitchin First Nation (Old Crow, Yukon).

Remembering Monty Alford

YGPNB Member 2003 - 2014

Monty Alford with Yukon Toponymist Garry Njootli and Teslin Tlingit Elder Jimmy Johnston in 2010

Monty with Ron Chambers and Polly Thorpe in 2011

Our friend and colleague, Mr. Monty Alford, passed away suddenly in August 2014. He had served the Board faithfully since 2003. His wide knowledge of, and love for, the Yukon's waterways and mountains was of great help to YGPNB deliberations. We will miss his kind and wise presence.

Gunałchîsh and Mahsi' Choo, Monty!

Assessment Criteria for Place Name Applications

Under the established review process, place name applications submitted are first reviewed by the Yukon Toponymist who confirms each application's accuracy and completeness. The Yukon Toponymist then forwards the application to the Board.

The Board uses the following guidelines to assess applications:

1. First priority shall be given to names with long-standing local usage by the general public, particularly indigenous names in the local native language.

2. Names of rivers, lakes, creeks, and other physical features shall be used for the entire feature. For example, the Yukon River has one name for its entire length, although it is visible from many locations such as Whitehorse, Carmacks, Ft. Selkirk and Dawson City.

3. Proposals to name a place or geographical feature after a specific person shall show that the person to be commemorated has contributed significantly to the area where the feature is located. In most cases, personal names may be given to geographical features only after the person's death.

4. When proposing names for previously unnamed features, those for which no local names exist, preference shall be given to names from native languages, names that describe the feature, names associated with historical events, and the names of people who have made an important contribution to the area where the place name is proposed.

5. Names shall be recognizable words or acceptable combinations of words, and shall be in good taste. Names that are discriminatory or derogatory from the point of view of race, gender, colour, religion or political affiliation shall not be accepted.

6. The spelling and accenting of names shall agree with the rules of the language in which they were written.

7. The Board has no jurisdiction over the assignment of names within municipalities, parks, territorial divisions, or other legal bodies that have been created by, or result from, legislation. Proposals for name changes within a national park are subject to federal review and approval. When geographical features are wholly or partly located within a national park, names and name changes proposals are to be referred directly to the Geographic Names Board of Canada (GNBC).

Board member Bessie Cooley seated in front, with William Firth, Joel Peter, Joanne Snowshoe, Ron Chambers, and Robert Bruce, Sr.

In November 2014, Teetl'it Gwich'in Elder Joanne Snowshoe identified cabin sites and provided information on subsistence life at Hungry Lake (Van Choo) in the 1970s.

The Bell River near its confluence with the Porcupine River

At the headwaters of the Ogilvie River, Ts'iizhúu Mountain rises from the distinctive flats known as Dachan Tr'ih in Gwich'in. This area was used traditionally by the Dagoo Gwich'in people, who left the area to settle in Old Crow, Ft. McPherson, Dawson, and even Eagle, Alaska.

Summary of Board Activities During 2014-2015 Fiscal Period

The Yukon Geographical Place Names Board carried out a variety of tasks during the 2014-2015 fiscal year.

a) Board Meetings

The Board held meetings in Whitehorse on October 9, 2014, November 25 and 26, 2014, and a final meeting of the fiscal year held on February 19, 2015. With the resignation of Ms. Polly Thorpe in April 2014, and the unexpected demise of Mr. Monty Alford in August 2014, the Board was reduced to four members to participate in scheduled meetings during the reporting period. The final meeting in February 2015, lacking a quorum, proceeded as a Working Group session rather than an official meeting.

All Board meetings took place in the Yukon Native Language Centre library at Yukon College. The YNLC setting is especially conducive to the conduct of Board business, with ample space, computer and sound recording resources, as well as an extensive reference library of toponymic and historical materials. YNLC staff provide helpful technical assistance during the Board meetings.

b) Review of Place Name Applications

During its two-day meeting held on November 25 and 26, 2014, the Board reviewed almost fifty place-name submissions for sites in the Northern Yukon, including territories traditionally occupied by both the Van Tat Gwich'in of Old Crow and the Teetl'it Gwich'in of Ft. McPherson, NT.

Well-known Gwich'in Elders Robert Bruce Jr. (VGFN), Joel Peter (VGFN), and Joanne Snowshoe (TG) provided much useful linguistic and cultural information for the Board to consider during the review of individual name proposals. Technical support was provided by Mr. William Firth (Gwich'in linguist) and Dr. André Bourcier (YNLC staff linguist), who assisted with the pronunciations and transcriptions of Gwich'in names.

Following the review with the visiting Elders, the Board made tentative decisions on which features were to be recommended for official or alternate name status.

Visitors to the November meeting included Mr. Wayne Towriss, Yukon photographer who has assisted YGPNB over many years; and Ms. Roseanna Goodman, A/Director of the Yukon Native Language Centre.

On February 19, 2015, the Board lacked a quorum for an official meeting and proceeded instead as a Working Group meeting. The focus was again on Gwich'in place-names in the Northern Yukon, with language assistance kindly provided by Gwich'in Elder Enna Vittrekwa, originally from Ft. McPherson and living now in Whitehorse. Though reduced in numbers, the meeting participants did make progress in reviewing eleven additional name submissions for the Peel River area.

The results of the deliberations will be brought forward for review and further action at a meeting in the next fiscal year (2015-2016).

c) Visit by Minister of Tourism and Culture

At its February 19th meeting, Board members were pleased to receive a visit by the Hon. Elaine Taylor, Minister of Tourism and Culture, and Mr. Rick Lemaire, Director of Cultural Services.

Board members provided an overview of the Board's process for reviewing the pronunciation of proposed names, as well as determining the original meanings with assistance from native language elders and speakers, and support from YNLC linguists. It was noted that this work is one of the most important things that can be done at this time, while the people who can contribute are still available. It was also noted that the Board sponsors one or two elders to attend Board meetings to assist when submissions from a particular geographic area are reviewed.

During the visit, Board members elaborated for the minister the rationale for recommending both official and alternate names, a process which is currently unique to Yukon. The concept of alternate names originated in 2002 in order to provide the Board with the ability to recommend the recognition of original First Nation names as alternates to well-known features and locations.

A brief demonstration of writing, pronouncing and translating the meaning of a proposed Gwich'in place name was demonstrated to the Minister, including an explanation of the name's cultural significance by Elder Enna Vittrekwa. Members noted that a recorded sound file with correct pronunciation is an important aspect of a complete place name record. The Yukon Native Language Centre collects digital recordings so that a permanent record of proper pronunciations will be available in future.

In response to a question from the Minister about trends in the volume and types of submissions, it was pointed out that the nature of submissions varies from year to year. In the previous year, many submissions came from the Teslin area. Currently, most are Vuntut or Tetlit Gwich'in submissions being generated by their cultural program and land use plans.

d) YGPNB website *yukonplacenames.ca*

The Board took additional steps during fiscal year 2014-2015 to upgrade its website ***yukonplacenames.ca***, which was first launched in early 2005. The site provides access to general information on Yukon place names and the work of the YGPNB, including downloadable annual reports as well as images (and sound recordings) of specific place names approved by the Board over the years.

The Board undertook a systematic upgrade to its website with the aim of making it accessible by handheld devices as "well as laptops, and to" accommodate the full range of spelling requirements of Yukon First Nations languages. The Board anticipates the launch of the revised site to take place in early 2015.

e) Photo Documentation

The Board attempts to compile a complete set of information for each place name it recommends for approval by the Minister, including pronunciation, meaning and historical/cultural significance, as well as visual documentation wherever possible. The Board undertook a very successful aerial photoshoot in late August 2014. The documentation focused on the Upper Porcupine and Peel River regions with special emphasis on areas referenced in place names submissions reviewed by the Board. Those participating in the photoshoot included Board Co-Chair Tracy Rispin as well as Mr. Garry Njootli (Yukon Toponymist) and photographer Mr. Wayne Towriss. Mr. Delmar Washington of Capital Helicopters piloted the group expertly over long distances.

Remnant structures near the site of Laperre House (Zheh Gwatsal), at one time an important Hudson Bay Company outpost, located between Ft. McPherson and Rampart House.

Place Names Documentation Project

Since 1996, the Yukon Geographical Place Names Board and the Yukon Native Language Centre have jointly conducted a place name photo documentation project that visually records Yukon sites and features. The landscape images in this report are examples of the cost-shared documentation.

All place name photos in this report were taken by Wayne Towriss for the Yukon Native Language Centre and the Yukon Geographical Place Names Board.

The Board's Web Site

The *Yukon Geographical Place Names Board* web site was launched in January of 2005.

Board members believe the web site is a useful tool for informing the public about Yukon's rich culture and history that is reflected in the place names. As well, the Board believes the web site is an excellent vehicle for describing processes and criteria used to evaluate place name applications.

Additionally, the web site offers viewers the opportunity to observe photographs of Yukon features and to listen to sound files of First Nation elders pronouncing the names of these features in their own language. For example, photographs of *Jekudítl'eda* (Alligator Lake) and *Nànidhät* (Old Woman Rock) are illustrated, and sound files of these names in Southern Tutchone and Hän are featured.

To view the Board's web site go to: **www.yukonplacenames.ca**

YGPNB 2015 - 2016

Over the next year the Board will continue to review place name applications. As part of this process, the Board will consult regularly with the Yukon Toponymist to ensure that all applications received are complete and accurate. The Board will also continue to consult with applicants, First Nations, language experts and the public as required to confirm that all documentation is correct before applications are decided. The approved applications will be forwarded to the Minister, who then will make the final decision based on the Board's recommendation.

The Board will continue to work with governments to ensure that approved place name features are included in accordance with map production specifications of Canada on revised maps of the National Topographic Series.

YUKON PLACE NAME INFORMATION

Information about Yukon and other Canadian place names can be obtained by consulting the Geographic Names Board of Canada database at:

GEO NAMES
Natural Resources Canada
Room 634-615 Booth Street
Ottawa, Ontario
Canada K1A 0E9

www.geonames.nrcan.gc.ca

For information about the Yukon Geographical Place Names process or to obtain a status report on an application submitted contact:

YUKON TOPONYMIST
Cultural Services Branch
Heritage Resources Unit (L-1)
P.O. Box 2703
Whitehorse, Yukon
Canada Y1A 2C6

Telephone: (867) 667-3099
Toll-free: (800) 661-0408 (ext. 3099)
Fax: (867) 393-6456

www.yukonheritage.com

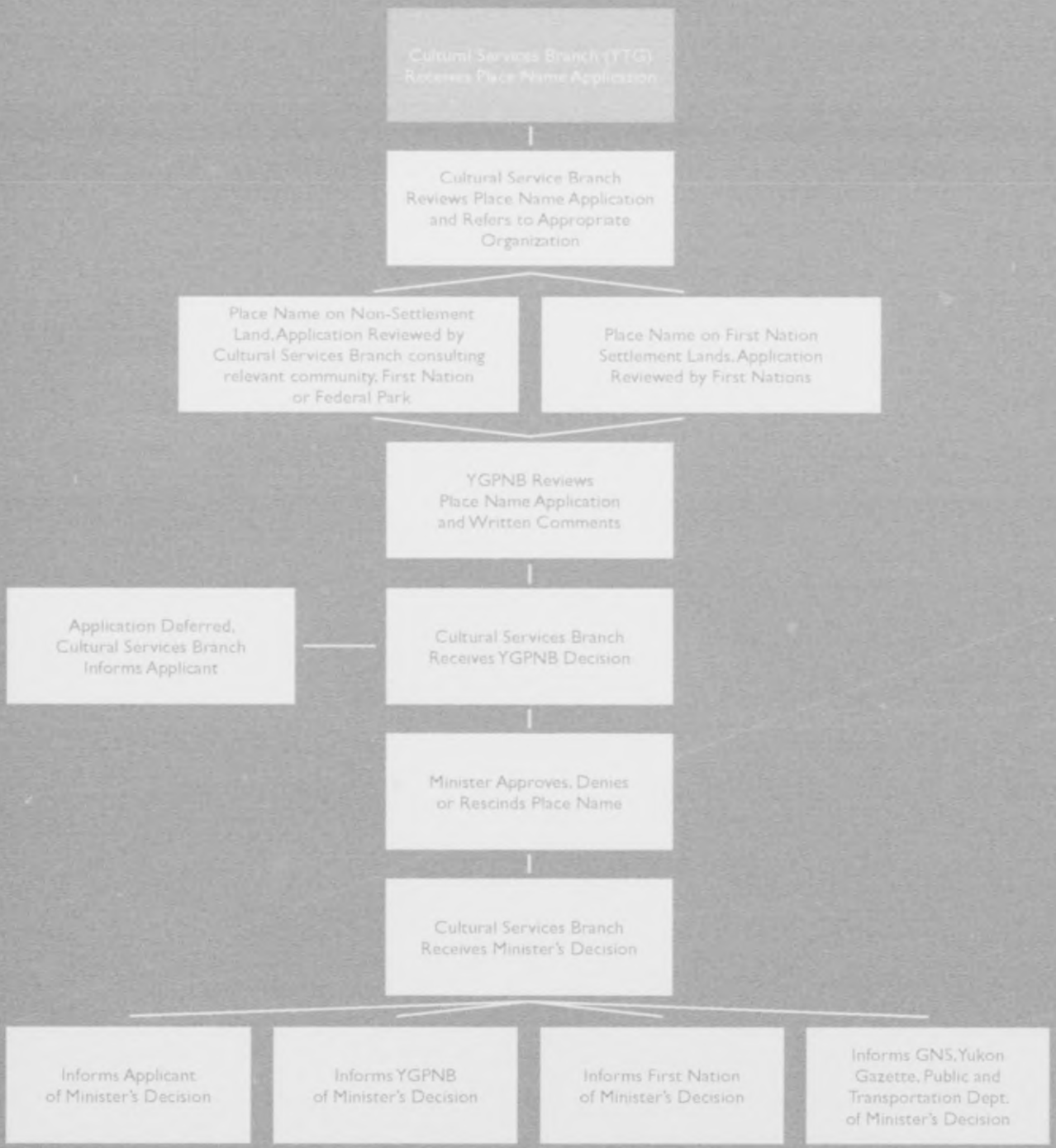
For additional information about the activities and mandate of the *Yukon Geographical Place Names Board* please contact:

SECRETARIAT
Yukon Geographical Place Names Board
P.O. Box 31164
Whitehorse, Yukon
Canada Y1A 5P7

Telephone: (867) 667-7500
Fax: (867) 393-3904
Email: yukonplacenames@yknet.ca

www.yukonplacenames.ca

FIGURE 1: GEOGRAPHICAL PLACE NAMES APPLICATION PROCESS FLOW SHEET


Cultural Services Branch (YTG) Receives Place Name Application
Cultural Service Branch Reviews Place Name Application and Refers to Appropriate Organization
Place Name on Non-Settlement Land. Application Reviewed by Cultural Services Branch consulting relevant community, First Nation or Federal Park
Place Name on First Nation Settlement Lands. Application Reviewed by First Nations
YGPNB Reviews Place Name Application and Written Comments
Application Deferred, Cultural Services Branch Informs Applicant
Cultural Services Branch Receives YGPNB Decision
Minister Approves, Denies or Rescinds Place Name
Cultural Services Branch Receives Minister's Decision
Informs Applicant of Minister's Decision
Informs YGPNB of Minister's Decision
Informs First Nation of Minister's Decision
Informs GNS, Yukon Gazette, Public and Transportation Dept. of Minister's Decision

2014 - 2015 FINANCIAL STATEMENTS

YUKON GEOGRAPHICAL PLACE NAMES BOARD

FINANCIAL STATEMENTS

March 31, 2015

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M. McKay & Associates Ltd.
Certified General Accountants

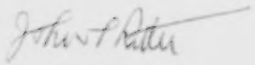
MANAGEMENT RESPONSIBILITY STATEMENT

The management of Yukon Geographical Place Names Board is responsible for preparing the financial statements, the notes to the financial statements and other financial information contained in this annual report.

Management prepares the financial statements in accordance with Canadian accounting standards for not-for-profit organizations. The financial statements are considered by management to present fairly the board's financial position and results of operations.

Management, in fulfilling its responsibilities, has developed and maintains a system of internal accounting controls designed to provide reasonable assurance that assets are safeguarded from loss or unauthorized use, and that the records are reliable for preparing the financial statements.

The financial statements have been reported on by M. McKay & Associates Ltd., Certified General Accountants, the board's auditors. Their report outlines the scope of their examination and their opinion on the financial statements.



Chairperson

August 19, 2015

M. McKay & Associates Ltd.
Certified General Accountants

M. McKay & Associates Ltd.
Certified General Accountants

204-208 4 Main Street
Whitehorse, Y.T. Y1A 2A9
Phone: (867) 633-5434
Fax: (867) 633-5440

INDEPENDENT AUDITOR'S REPORT

To the Members of Yukon Geographical Place Names Board

We have audited the accompanying financial statements of Yukon Geographical Place Names Board, which comprise the statement of financial position as at March 31, 2015, and the statements of operations and changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's responsibility for the financial statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the board's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the financial statements present fairly, in all material respects, the financial position of Yukon Geographical Place Names Board as at March 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

M. McKay & Associates

M. McKay & Associates Ltd.
Certified General Accountants

Whitehorse, Yukon
August 19, 2015

YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS
For the year ended March 31, 2015

	2015	2014
REVENUES		
Yukon Government Transfer	$ 74,418	$ 73,051
Interest	582	638
	75,000	73,689
EXPENSES		
Documentation	33,065	-
Secretariat	21,525	26,522
Honoraria	19,182	19,522
Travel	13,206	14,382
Annual report	4,979	9,953
Rent	4,674	4,582
Professional fees	4,510	4,510
Office and general	1,055	652
Communications and website	258	16,658
Meetings	214	204
Bank charges	114	97
	102,782	97,082
DEFICIENCY OF REVENUES OVER EXPENSES	(27,782)	(23,393)
Unrestricted net assets, beginning of year	105,611	129,003
Unrestricted net assets, end of year	$ 77,829	$ 105,611

See accompanying notes to the financial statements

3.

M. McKay & Associates Ltd.
Certified General Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF FINANCIAL POSITION
March 31, 2015

ASSETS

	2015	2014
CURRENT		
Cash	$ 85,716	$ 133,730
Prepaid expenses	-	389
GST receivable	1,413	1,612
	87,129	135,731
CAPITAL ASSETS (note 3)	22,065	22,065
	$ 109,194	$ 157,796

LIABILITIES

CURRENT		
Accounts payable and accrued liabilities	$ 9,300	$ 30,120

NET ASSETS

Investment in capital assets	22,065	22,065
Unrestricted net assets	77,829	105,611
	99,894	127,676
	$ 109,194	$ 157,796

Approved on behalf of the Board:

_____ Chairperson

See accompanying notes to the financial statements

4

M. McKay & Associates Ltd.
Certified General Accountants

YUKON GEOGRAPHICAL PLACE NAMES BOARD
STATEMENT OF CASH FLOWS
For the year ended March 31, 2015

	2015	2014
OPERATING ACTIVITIES		
Government transfer	$ 74,418	$ 73,051
Interest received	582	638
Cash paid to suppliers, board members and staff	(123,014)	(72,268)
NET (DECREASE) INCREASE IN CASH	(48,014)	1,421
CASH, beginning of year	133,730	132,309
CASH, end of year	$ 85,716	$ 133,730

See accompanying notes to the financial statements

5.

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YUKON GEOGRAPHICAL PLACE NAMES BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2015

1. Nature of operations

Yukon Geographical Place Names Board was established under the Umbrella Final Agreement, and the Yukon First Nations Final Agreements. Its main purpose is to consider and recommend to the Yukon government the naming or renaming of places or features in Yukon. It is exempt from income taxation under Sec. 149(1)(l) of the Income Tax Act.

2. Significant accounting policies

The board applies Canadian accounting standards for not-for-profit organizations.

(a) **Revenue recognition**

The board follows the deferral method of accounting for government transfers. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

(b) **Accounting estimates**

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the year. Actual results could differ from these estimates.

(c) **Capital assets**

Capital asset purchases are reported as expenses in the year purchased, and recorded as assets valued at historical cost. Proceeds from the disposal of capital assets are reported as revenue in the year sold. Amortization is not recorded. The investment in capital assets account reports the net book value of capital assets.

(d) **Financial instruments**

Financial assets and liabilities are initially measured at fair value. Subsequently, financial instruments are reported at amortized cost, except for investments in equity instuments that are quoted in active markets, which are measured at fair value. Changes in fair value are recognized in net income.

YUKON GEOGRAPHICAL PLACE NAMES BOARD
NOTES TO THE FINANCIAL STATEMENTS
March 31, 2015

3. Capital assets

	2015	2014
Office furniture and equipment	$ 5,665	$ 5,665
Website	16,400	16,400
	$ 22,065	$ 22,065

4. Financial instruments

Financial instruments consist of cash, GST receivable and, accounts payable and accrued liabilities. Transactions in financial instruments may result in an entity assuming or transferring to another party one or more of the financial risks described below. The required disclosures provide information that assists users of financial statements in assessing the extent of risk related to financial instruments.

(a) Fair value

The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates.

(b) Credit risk

Credit risk is the risk that one party to a transaction will fail to discharge an obligation and cause the other party to incur a financial loss. The Board has credit risk in bank deposit accounts and receivables.

(c) Liquidity risk

Liquidity risk is the risk that the Board will encounter difficulty in meeting its obligations associated with financial liabilities.

The Board is exposed to liquidity risk in meeting its obligations associated with financial liabilities, which is dependent on receipt of funds from funding agencies.

5. Economic dependence

The board is dependent upon Yukon government transfers for continuing operations.

6. Closing surplus

The Board may retain the closing surplus subject to the Yukon Government approving an annual plan which includes the closing surplus.

M. McKay & Associates Ltd.
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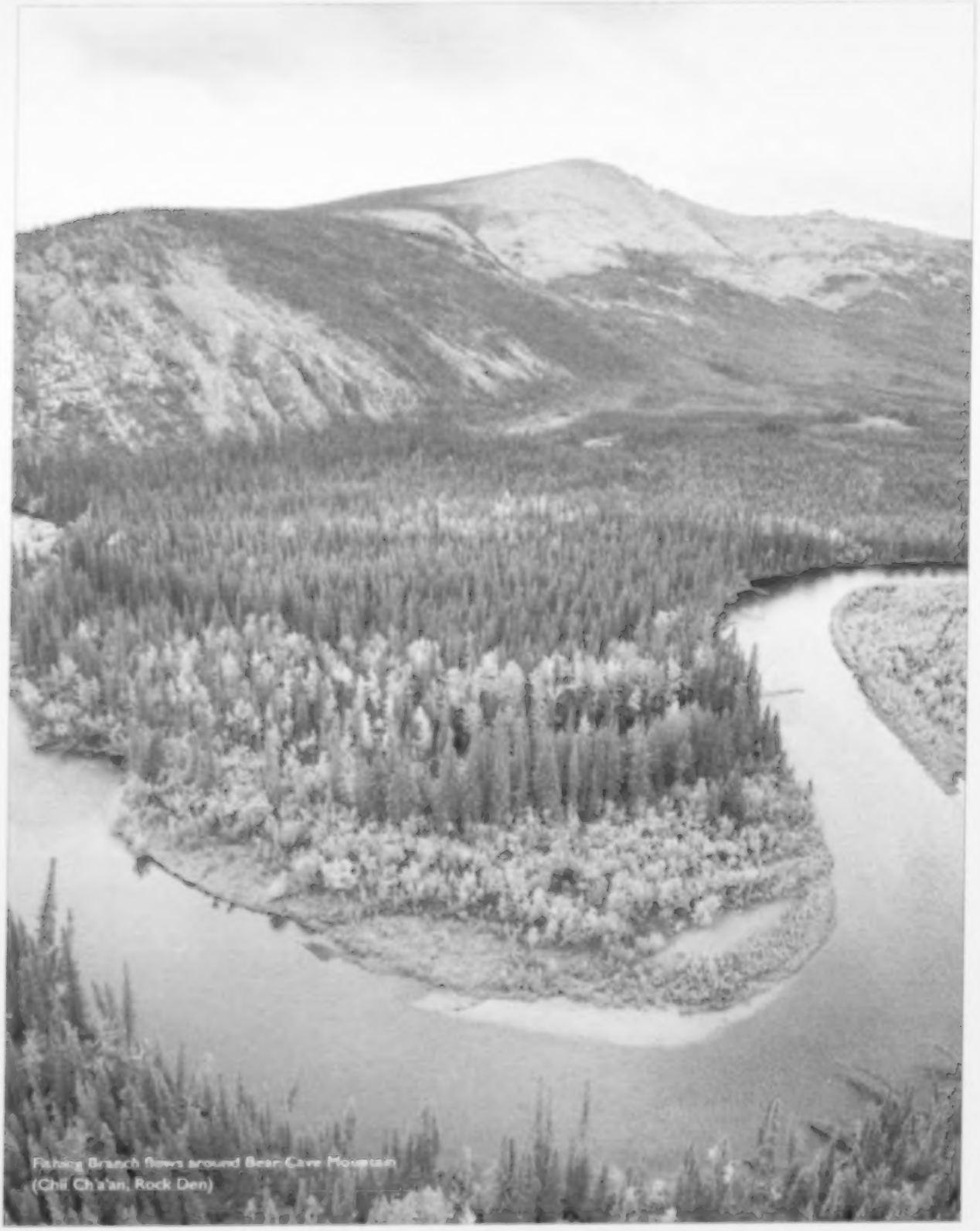

Fishing Branch flows around Bear Cave Mountain
(Chit Ch'a'an, Rock Den)

www.yukonplacenames.ca